



Property Tax

Abatement, Deferral and Exemption Programs for Individuals

Utah State Tax Commission

Property Tax Division

210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-3600
1-800-662-4335
www.tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811, or TDD (801) 297-2020. Please allow three working days for a response.

General Information

Utah law allows Utah residents four types of property tax relief:

- Circuit Breaker
- Veteran's Exemption
- Blind Exemption
- Indigent Abatement/Deferral

Specific information and application forms are available in the office of each county. Call your county auditor's office for clarification, deadlines and to answer questions not covered in this publication.

Circuit Breaker

Eligibility

This tax credit is available to homeowners, mobile homeowners and renters who are at least 65 years of age (or surviving spouses of any age) and whose 2002 household income was less than \$24,245.

Verification of Utah residency and household income is a requirement of eligibility. Only owner-occupied homes or renter-occupied dwellings are eligible.

Filing Requirements

Homeowners and mobile homeowners must submit a completed application to their local county government by September 1.

Renters must file application form TC-40CB and submit the completed form to the Utah State Tax Commission (210 N 1950 W, Salt Lake City UT 84134) by December 31.

For more information or assistance, contact the Utah State Tax Commission's Taxpayer Services Division at (801) 297-2200 or 1-800-662-4335.

To order a form through our automated forms system, call (801) 297-6700.

Abatement

Up to \$646 of property tax can be abated, based on income. For renters, the relief is also based on a percentage of gross rent paid. For homeowners or mobile homeowners, there is an additional credit equal to the tax on 20 percent of the fair market value of the residence.

Veteran's Exemption

Eligibility

This exemption is available to veterans disabled in military service, their unmarried surviving spouse or minor orphans.

Filing Requirements

File each year by September 1 with proof of military service and proof of disability (or death). All claims must be made with the county.

Exemption

The exemption is up to \$82,500 of taxable value of a residence, based on the percentage of disability incurred in the line of duty. The exemption can also be applied toward tangible personal property, such as motor vehicles. No exemption is allowed for any disability below 10 percent.

Blind Exemption

Eligibility

The blind exemption is available to all legally blind property owners, their unmarried surviving spouse or minor orphans. There are no income or age requirements.

Filing Requirements

File by September 1. First year's application must be accompanied by an ophthalmologist signed statement (also, death certificate, if appropriate). All claims must be made with the county.

Exemption

Up to \$11,500 of the taxable value of real and on tangible personal property is exempt from property tax.

Indigent Abatement or Deferral

Eligibility

Indigent abatement and deferrals are granted at the discretion of the county legislative body, and are available to people at least 65 years of age with a 2002 income of less than \$24,245. Generally, people qualifying for the circuit breaker also qualify for the indigent abatement. In addition, the abatement or deferral is also available to people less than 65 who demonstrate a disability or extreme hardship. The abatement or deferral can be used only for owner-occupied residences, including mobile homes.

Filing Requirements

File by September 1 with proof of ownership, income, disability and/or hardship and other information required by the county. Those applying for deferral must also file a signed statement from the mortgage holder. All claims must be made with the county.

Abatement

The abatement is 50 percent of the tax due, to a maximum of \$646.

Deferral

The county may elect to defer any or all property taxes until property ownership changes. This means that property taxes will be assessed, but there will be no need to pay the taxes until the home is sold or ownership changes. There will be no delinquency penalty, but interest will accrue at 6 percent annually.

Appeal Rights

If you feel the county has improperly denied your request for property tax exemption, abatement or deferral, you may appeal to the Utah State Tax Commission. The appeal must be filed within 30 days of the notification. The appeal should be filed with the county auditor, who will forward the appeal to the State Tax Commission.

Note: The data in this publication is based on 2002 state law.

This data may be changed by legislative action and inflation adjustments. Please check with your county offices to verify dollar values.

Phone your County for Application Forms and Additional Information

County	Phone
Beaver	(435) 438-6463
Box Elder	(435) 734-3319/3317
Cache	(435) 716-7123
Carbon	(435) 636-3227
Daggett	(435) 784-3210
Davis	(801) 451-1123
Duchesne	(435) 738-1120
Emery	(435) 381-5106
Garfield	(435) 676-8826
Grand	(435) 259-1321
Iron	(435) 477-8333
Juab	(435) 623-3410
Kane	(435) 644-2458
Millard	(435) 743-5227
Morgan	(801) 845-4011
Piute	(435) 577-2840
Rich	(435) 793-5155
Salt Lake (Treasurer)	(801) 468-3404
San Juan	(435) 587-3223
Sanpete	(435) 835-2142
Sevier	(435) 896-9262 ext. 201/202
Summit	(435) 336-3016
Tooele	(435) 843-3130
Uintah	(435) 781-5360
Utah	(801) 370-8237
Wasatch	(435) 657-3190
Washington	(435) 634-5712
Wayne	(435) 836-2731
Weber	(801) 399-8400